

Name
Address
City/State/ZIP

Use black ink. Example A - Handwritten

0 1 2 3 4 5 6 7 8 9

Example B - Typed

0123456789

DOR
Use
Only

/ /

#1

Social Security Number

#2

Spouse's Social Security Number
(only if filing a joint return)

Joint Individual

Filing Status

Check here if:

Address or
SSN Incorrect
(see back #4)Spouse is
Deceased
(see back #3c)Amended Return
See Instructions,
Page 8

STOP

Schedule A

1. Loans, Notes, and Accounts Receivable (From Schedule B, Line 12)

2. Beneficial Interest in Any Trust (From Schedule C, Line 13)

3. Bonds (From Schedule D, Line 14)

4. Stocks, Mutuals, Money Market Funds, and Limited
Partnership Interests (From Schedule E, Line 15)5. Total Taxable Intangible Assets (Total of Lines 1 through 4)
Also enter on Line 1 of Tax Calculation Worksheet (on back)

6. Total Tax Due (From Tax Calculation Worksheet, Line 5)

If Line 6 is less than \$60, no payment is due. (File your return by TeleFile or Internet)7. Discount (Jan. or Feb. - 4%; March - 3%; April - 2%; May - 1%; June - 0%; if postmarked
on or before the last day of the discount period. The discount period is not extended
when ending on a Saturday, Sunday, or federal or state holiday. See Instructions, Page 6)

8. Penalty (See Instructions, Page 6)

9. Interest (See Instructions, Page 6)

10. Voluntary Election Campaign Contribution (See Instructions, Page 6)

11. Total Due (Enter here and on Line 11a of the Coupon below. See Instructions, Page 6)

US Dollars

Cents

1.											2.										
2.											3.										
3.											4.										
4.											5.										
5.											6.										
6.											7.										
7.											8.										
8.											9.										
9.											10.										
10.											11.										

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge [ss. 199.232(2), 92.525(2), 837.06, F.S.].

Signature of Taxpayer	Date	Signature of Individual or Firm Preparing the Return
Signature of Spouse	Telephone No. ()	Preparer's SSN or FEIN Date

Payment Coupon 2002 Florida Intangible Tax

Do Not Detach

Return and payment must be postmarked no later than June 30, 2002, to avoid penalty and interest.

DR-6011
R. 01/02

11a. Total Due From Line 11

11b. Less Amount Paid with Extension

11c. Total Due (Line 11a less Line 11b; U.S. funds only)

Total Due cannot be a negative number. If the total due is less than or equal to zero, enter "0".
Any overpayment will be refunded automatically.

Enter Social Security number(s) (SSN) below, if not pre-addressed:

Name
Address
City/State/ZIP

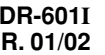
SSN #1

Spouse's

SSN #2

(only if filing a joint return)

601-I



Month Day Year
Example: 06 10 2001

Neither foreign currency nor funds drawn on other than U.S. banks will be accepted. State law requires a service fee for returned checks or drafts of fifteen (\$15) dollars or five (5%) percent of the face amount, whichever is greater, not to exceed \$150 [s.215.34(2), F.S.].

--	--	--	--	--	--	--	--

Social Security Number

--	--	--	--	--	--	--	--

Spouse's Social Security Number

(Complete only if filing a joint return)

Name: _____

Schedule B	Loans, Notes, and Accounts Receivable	Total Taxable Amount January 1, 2002
Accounts Receivable (see Instructions, Page 7)		
Notes Receivable		
Loans and Advances Receivable		
Other Receivables		
12.	Total of Schedule B (Enter on Schedule A, Line 1.)	12.

Schedule C	Beneficial Interest in any Trust (Individual Receiving Income from Trust Property)	FEIN of Trust				
Beneficial Interest in Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests						
Name of Company Issuing Stocks (List Alphabetically — Do Not Abbreviate) (A)	Class C = Common P = Preferred (B)	Number of Shares (C)	Just Value Per Share (D)	Total Just Value January 1, 2002 C x D = (E)		
a.	Total Value of Stocks in Trust			a.		
Beneficial Interest in Bonds						
Name of Issuer, Series (List Alphabetically — One Bond Per Line) (A)	Face Value Per Bond (B)	Interest Rate (C)	Maturity Date (D)	Number Owned (E)	Per \$100 Value (F)	Total Taxable Amount January 1, 2002 (G)
b.	Total Value of Bonds in Trust					b.
Beneficial Interest in Other Intangible Assets						
Type of Property						Total Taxable Amount January 1, 2002
c.	Total Value of Other Intangible Assets in Trust					c.
13.	Total of Schedule C; Lines a + b + c (Enter on Schedule A, Line 2.)					13.

Schedule D	Bonds					
Name of Issuer, Series (List Alphabetically — One Bond Per Line) (A)	Face Value Per Bond (B)	Interest Rate (C)	Maturity Date (D)	Number Owned (E)	Per \$100 Value (F)	Total Taxable Amount January 1, 2002 (G)
<i>Example: X,Y,Z Corporation</i>	50	7%	2020	50	100.1420	(B) X (E) , 100 X (F) = \$2,503.55
14.	Total of Schedule D (Enter on Schedule A, Line 3.)					14.

Include additional schedules if necessary. Photocopies of all schedules are acceptable. You may use your broker's statement if all required information is listed and the totals are transferred to the appropriate schedule(s).

[illegible]

Include additional schedules if necessary. Photocopies of all schedules are acceptable. You may use your broker's statement if all required information is listed and the totals are transferred to the appropriate schedule(s).



2002

INSTRUCTIONS for Filing Form DR-601I Intangible Personal Property Tax Return for Individual and Joint Filers

IMPORTANT INFORMATION

- Intangible tax for the year 2002 is ASSESSED January 1, 2002, and DUE on or before June 30, 2002 (see Page 5).
- This return cannot be used to apply for a refund (see Page 8).
- Intangible personal property owned, managed, or controlled by a trustee of a trust is exempt from the annual intangible tax. However, residents of Florida that have a taxable beneficial interest in a trust will be responsible for filing a return.

TO AVOID COMMON FILING ERRORS

- Do not pay if Total Tax Due (Line 6) is less than \$60. Please TeleFile or notify us by Internet.
- Make sure you take the discount for early filing if you qualify.
- Discounts for early filing are based on the postmark date. The discount period is not extended when ending on a Saturday, Sunday, or federal or state holiday.
- Check your filing status (see Page 6).
- Complete all lines and schedules, where applicable.
- Check totals transferred to the front of your return for accuracy.
- Check your math.
- If filing a joint return, remember to include your spouse's name and Social Security Number.
- For proper credit to your account, use the correct return for the applied tax year.
- Do not staple your return, check, or fold the corners.

e-Services making it easier for taxpayers to do business with us

If you received a pre-addressed form and owe less than \$60, you may file electronically. Using our TeleFile system or our new Online Zero Tax Due Notification System is easy!

- You will not need to mail a paper return.
- Your account will be updated automatically.
- TeleFile gives you a confirmation number for your records (see Page 9).
- The Online Zero Tax Due Notification System gives you a confirmation page that you can print (see Page 9).
- Learn more about e-Services at:
www.myflorida.com/dor



For Information and Forms



Information and forms are available on our Internet site at
www.myflorida.com/dor



To receive forms by mail:

- Order multiple copies of forms from our Internet site at **www.myflorida.com/dor/forms/order** or
- Fax your form request to the DOR Distribution Center at 850-922-2208 or
- Call the DOR Distribution Center at 850-488-8422 or
- Mail your form request to:
DISTRIBUTION CENTER
FLORIDA DEPARTMENT OF REVENUE
168A BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.



Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.



For a written response to your questions, write:

TAX INFORMATION SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716



Department of Revenue service centers host educational seminars about Florida's taxes. These seminars now count toward Continuing Professional Education (CPE) credits and Continuing Legal Education (CLE) credits for CPAs and attorneys. For a schedule of upcoming seminars,

- Visit us online at **www.myflorida.com/dor** or
- Call the service center nearest you.



Mail your return to:
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0140

Florida Department of Revenue Service Centers

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6378
386-418-4444 (ET)

Clearwater Service Center

Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center

2428 Clearlake Rd Bldg M
Cocoa FL 32922-5710
321-504-0950 (ET)

Coral Springs Service Center

Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center

1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center

2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
941-338-2400 (ET)

Hollywood Service Center

Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

Jacksonville Service Center

921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center

3118 Flagler Ave
Key West FL 33040-4698
305-292-6725 (ET)

Lake City Service Center

2651 W US Highway 90
Lake City FL 32055-3173
386-758-0420 (ET)

Lakeland Service Center

230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Leesburg Service Center

734 N 3rd St Ste 117
Leesburg FL 34748-4498
352-360-6660 (ET)

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8234
850-482-9518 (CT)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1831
305-470-5001 (ET)

Naples Service Center

The Wilson Professional Center
3200 Bailey Ln Ste 150
Naples FL 34105-8506
941-436-1050 (ET)

Orlando Service Center

Orlando Executive Center
5420 Diplomat Cir
Orlando FL 32810-5607
407-623-1141 (ET)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
850-872-4165 (CT)

Pensacola Service Center

3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center

6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Port Saint Lucie Service Center

900 E Prima Vista Blvd Ste 300
Port Saint Lucie FL 34952-2363
561-871-7620 (ET)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5934
941-361-6001 (ET)

Tallahassee Service Center

2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6344 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3199
561-640-2800 (ET)

Out-of-State Service Centers

Atlanta Service Center

1691 Phoenix Blvd Ste 350
College Park GA 30349-5566
770-996-9100 (ET)

Boston Branch Office

3 Overlook Dr Ste 8
Amherst NH 03031-2830
603-672-3480 (ET)

Chicago Service Center

4415 W Harrison St Ste 448
Hillside IL 60162-1906
708-449-8282 (CT)

Cincinnati Branch Office

8118 Corporate Way Ste 140
Mason OH 45040-9560
513-398-9933 (ET)

Dallas Service Center

4425 W Airport Freeway Ste 575
Irving TX 75062-5822
972-570-1070 (CT)

Houston Branch Office

1415 N Loop W Ste 1190
Houston TX 77008-1660
713-864-1286 (CT)

Los Angeles Service Center

2190 S Towne Centre PL Ste 210
Anaheim CA 92806-6129
714-704-1540 (PT)

New York Service Center

3 Garret Mountain Plz Ste 301
West Paterson NJ 07424-3352
973-278-2811 (ET)

Philadelphia Branch Office

215 W Church Rd Ste 299
King of Prussia PA 19406-3207
610-768-8890 (ET)

Pittsburgh Service Center

9000 Brooktree Rd Ste 200
Wexford PA 15090-9288
724-940-1880 (ET)

CT—Central Time

ET—Eastern Time

PT—Pacific Time

Name
Address
Address
City/State/ZIP

Use black ink. Example A - Handwritten

Example B - Typed

0 1 2 3 4 5 6 7 8 9

0 1 2 3 4 5 6 7 8 9

DOR
Use
Only

/ /

#1

Social Security Number

#2

Spouse's Social Security Number
(only if filing a joint return)Joint Individual
Filing Status

Check here if:

Address or
SSN Incorrect
(see back #4)Spouse is
Deceased
(see back #3c)Amended Return
See Instructions,
Page 8

Schedule A

- | | US Dollars | Cents |
|--|--------------------------|----------------------|
| 1. Loans, Notes, and Accounts Receivable (From Schedule B, Line 12) | 1. <input type="text"/> | <input type="text"/> |
| 2. Beneficial Interest in Any Trust (From Schedule C, Line 13) | 2. <input type="text"/> | <input type="text"/> |
| 3. Bonds (From Schedule D, Line 14) | 3. <input type="text"/> | <input type="text"/> |
| 4. Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests (From Schedule E, Line 15) | 4. <input type="text"/> | <input type="text"/> |
| 5. Total Taxable Intangible Assets (Total of Lines 1 through 4)
Also enter on Line 1 of Tax Calculation Worksheet (on back). | 5. <input type="text"/> | <input type="text"/> |
| 6. Total Tax Due (From Tax Calculation Worksheet, Line 5)
If Line 6 is less than \$60, no payment is due. (File your return by TeleFile or Internet) 6. | <input type="text"/> | <input type="text"/> |
| 7. Discount (Jan. or Feb. - 4%; March - 3%; April - 2%; May - 1%; June - 0%; if postmarked
on or before the last day of the discount period. The discount period is not extended
when ending on a Saturday, Sunday, or federal or state holiday. See Instructions, Page 6) | 7. <input type="text"/> | <input type="text"/> |
| 8. Penalty (See Instructions, Page 6) | 8. <input type="text"/> | <input type="text"/> |
| 9. Interest (See Instructions, Page 6) | 9. <input type="text"/> | <input type="text"/> |
| 10. Voluntary Election Campaign Contribution (See Instructions, Page 6) | 10. <input type="text"/> | <input type="text"/> |
| 11. Total Due (Enter here and on Line 11a of the Coupon below. See Instructions, Page 6) 11. | <input type="text"/> | <input type="text"/> |

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge [ss. 199.232(2), 92.525(2), 837.06, F.S.].

Signature of Taxpayer	Date	Signature of Individual or Firm Preparing the Return
Signature of Spouse	Telephone No. ()	Preparer's SSN or FEIN Date

Payment Coupon 2002 Florida Intangible Tax

Return and payment must be postmarked no later than June 30, 2002, to avoid penalty and interest.

Do Not Detach

DR-601I
R. 01/02

- | | | |
|--|---------------------------|----------------------|
| 11a. Total Due From Line 11 | 11a. <input type="text"/> | <input type="text"/> |
| 11b. Less Amount Paid with Extension | 11b. <input type="text"/> | <input type="text"/> |
| 11c. Total Due (Line 11a less Line 11b; U.S. funds only) | 11c. <input type="text"/> | <input type="text"/> |
- Total Due cannot be a negative number. If the total due is less than or equal to zero, enter "0".
Any overpayment will be refunded automatically.

Enter Social Security number(s) (SSN) below, if not pre-addressed:

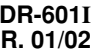
Name
Address
City/State/ZIP

SSN #1

Spouse's

SSN #2

(only if filing a joint return)



Month Day Year
06 10 2001

General Information for Completing the Year 2002 Florida Intangible Personal Property Tax Return for Individual and Joint Filers

What is the Florida Intangible Personal Property Tax? It is an annual tax based on the market value, as of January 1, of the intangible personal property owned by a Florida resident or other person obligated to pay.

What is the Legal Reference? Rule 12C-2, Florida Administrative Code (F.A.C.), and Chapter 199, Florida Statutes (F.S.).

What is Intangible Personal Property? It is defined as all personal property that is not itself valuable, but is valuable because of what it represents. The most common examples are:

- Shares of stock issued by any corporation.
- Bonds issued by corporations or state, county, or municipal governments outside the State of Florida.
- Accounts receivable or other loans which are not secured by real property.
- Shares or units of ownership in mutual and money market funds and limited liability companies.

Assets exempt from federal income tax are not necessarily exempt from Florida's intangible tax.

Who is Liable for the Tax? If you are a legal resident or are domiciled in this state on January 1 of the tax year, you are required to file an intangible tax return if you own, manage, or control intangible personal property. "Domicile" or "residence" is where you have your true, fixed, and permanent home and principal establishment to which, when absent, you have the intention of returning. You are presumed to be a Florida resident if you qualify for a homestead exemption or voting rights in Florida. Individuals and married couples file Form DR-601I. Corporations, partnerships, affiliated groups, and fiduciaries file Form DR-601C.

If your tax due on Line 6 is less than \$60, you are not required to pay the tax. If you received a pre-addressed tax return we recommend you file by phone to avoid future contact by the Department. "TeleFile" information is listed on Page 9.

If you have access to a computer, you can choose to notify us of a zero obligation online, by visiting our Internet site and clicking on the e-Services icon. Follow the links.

If you file by phone or Internet, please do not send a paper copy by mail.

When is Tax Due? Intangible tax for the year 2002 may be paid as early as January 1, 2002, and is late after June 30, 2002. Your return, payment, and supporting schedules must be postmarked no later than June 30. If the 30th falls on a Saturday, Sunday, or a legal state or federal holiday, your return must be postmarked on the first business day following the 30th. Discounts may be claimed for early payment (see *Discount* on Page 6). However, they are based on the date the return is postmarked. If you file after June 30, penalty and interest must be added to your payment (see *Penalty and Interest* on Page 6). Extensions may be requested (see *Extension of Time* on Page 9).

Exemptions - The following types of intangible property are exempt from taxation (non-taxable):

1. **Money** - this includes cash on hand, cash in the bank, certificates of deposit, annuities, and similar instruments.

2. **Units of a registered investment company which is organized under a trust agreement** (unit investment trust or Massachusetts-type business trust) shall be exempt if 90% of the net asset value of its portfolio of assets is exempt from tax. If the fund is incorporated, the entire fund is taxable.
3. All intangible property held in an **employee welfare, benefit, or retirement plan** qualified under section 401, U.S. Internal Revenue Code (I.R.C.), as amended.
4. All intangible property held in an **Individual Retirement Account (IRA)** qualified under sections 408 (IRA), 408a (Roth IRA), and 530 (Education IRA), U.S. I.R.C., as amended.
5. All intangible property held in a **deferred compensation plan** that is offered to governmental employees and is qualified under section 457, U.S. I.R.C., as amended.
6. **Interest** in a general partnership.
7. **Interest in a limited partnership** not registered with the Securities and Exchange Commission.
8. **Franchises.**
9. **Bonds, notes, and other obligations** issued by the State of Florida; its counties, municipalities, or other taxing districts; and by the U.S. government and its agencies, territories and possessions, the Commonwealth of Puerto Rico, Guam, U.S. Virgin Islands, American Samoa, and the Northern Marianas. These investments may be taxable when held in a fund. If the fund is incorporated, the entire fund is taxable. (The exemption does not apply to municipal bonds issued by other states.)
10. **Notes and other obligations**, except bonds, to the extent secured by a lien on real property located inside or outside the state.
11. Real estate mortgage investment conduits (**REMICs**) and financial asset securitization trusts (**FASITs**) secured by mortgage.
12. Intangible property owned by **tax exempt religious, tax exempt educational, or tax exempt charitable institutions** qualified under section 501(c)(3), U.S. I.R.C., as amended.
13. **Accounts receivable** arising out of the normal course of trade or business.

Personal Representatives - You are required to file Form DR-601C listing all intangible property owned by the estate if the beneficiaries are including the estate assets on their personal return. (This return is to advise the Department that the beneficiaries have filed returns, including the intangible property on their personal returns and under what number the returns have been filed.)

Confidentiality of Your Return - Intangible tax returns are not public records under Florida law. All information contained in them is held confidential by the Department. Disclosure of any information to anyone other than the authorized tax authorities of federal or state governments is a misdemeanor.

Pre-addressed Forms - If you received a pre-addressed form, please verify all information including the Social Security Number(s). If any information has changed or is incorrect, note the correct information in the *Important Information Requested* section on the back of your intangible tax return.

Blank Forms - If you received a form that was not pre-addressed, please print or type the name, address and social information at the top of your return (Schedule A) and on the PAYMENT COUPON attached to the bottom of the return.

Filing Status - Be sure to indicate your filing status with an "X" in the appropriate box, either as individual or joint. If one spouse is deceased and the date of death was between January 1, 2001 and December 31, 2001, the surviving spouse must file as an individual for the 2002 tax year.

Personal Exemptions:

- A single filer receives a \$20,000 personal exemption.
- A joint filer receives a \$40,000 personal exemption.

The exemption has been entered on the Tax Calculation Worksheet located on the back of the return (Schedule A).

Custodians of Florida residents who are minors or have been legally declared incompetent may file a return and claim the individual exemption on behalf of the minor or incompetent using the minor's or incompetent's Social Security Number.

Only a married couple, as defined by Florida Statutes, may file a joint return and claim the joint exemption.

SCHEDULE A INSTRUCTIONS

Form DR-601I

The front of the DR-601I is referred to as Schedule A. Before entering amounts on Lines 1-4 on Schedule A, read the instructions for Schedules B, C, D, and E. Complete the appropriate schedules and include them with Schedule A.

- Line 1 Loans, Notes, and Accounts Receivable** - Enter total from Schedule B, Line 12, DR-601IS.
- Line 2 Beneficial Interest in Any Trust** - Enter total from Schedule C, Line 13, DR-601IS.
- Line 3 Bonds** - Enter total from Schedule D, Line 14, DR-601IS.
- Line 4 Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests** - Enter total from Schedule E, Line 15, DR-601IS.
- Line 5 Total Taxable Intangible Assets** - Enter total of Lines 1- 4.
- Line 6 Total Tax Due** - Enter the Total Tax Due from Line 5 of the Tax Calculation Worksheet located on the back of Schedule A. If the amount is less than zero, enter "0." If the amount is **less than \$60**, see the instructions for filing your return by phone, using our TeleFile system or notify us online. **No payment is due.**
- Line 7 Discount** -You may claim a discount for early payment, provided your tax return with payment is postmarked on or before the last day of the month for which the discount is claimed. The discount is calculated by multiplying the Total Tax Due (Line 6) by the applicable percentage, using the chart below. **Discounts are not extended when the last day of the month falls on Saturday, Sunday, or a legal state or federal holiday.**

Discount Period	Discount	If Postmarked on or Before
January or February	4%	Thursday, February 28, 2002
March	3%	Sunday, March 31, 2002
April	2%	Tuesday, April 30, 2002
May	1%	Friday, May 31, 2002
June	0%	

Line 8 Penalty -The return, with full payment of the tax, must be made **no later than** June 30 of the applicable tax year to avoid penalty. If June 30 falls on a Saturday, Sunday, or a legal state or federal holiday and the return is postmarked or delivered to the Department on the next business day, it is considered timely.

Delinquency penalty is assessed on tax not paid by June 30. The penalty rate is 10% per month or portion of a month not to exceed a maximum of 50% of the tax due.

Specific late filing penalty is assessed on tax returns postmarked after June 30. The penalty rate is 10% per month or portion of a month, until the return is filed, not to exceed a maximum of 50% of the tax due.

The combined total of the delinquency penalty and specific late filing penalty will not exceed 10% per month or portion of a month not to exceed a maximum of 50% of the tax due.

Note: If you have a valid extension of time, see the *Extension of Time* section on Page 9 before determining the penalties due.

Penalty Calculation Worksheet			
Penalty	Tax Due	Penalty Rate (%)	Penalty Due
Delinquency and/or Specific Penalty	(From Schedule A, Line 6)		
	X	=	
Transfer Penalty Due to Schedule A, Line 8.			

Line 9 Interest - Interest is due on the amount of tax not paid by June 30. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates, contact the Department (see Page 2).

Interest Calculation Worksheet			
Tax Due	Days Late	Daily Interest	Interest Due
X	X	*varies =	
Transfer Interest Due to Schedule A, Line 9.			

*Daily interest = the current interest rate , 365 (366 during leap years).

Line 10 Voluntary Election Campaign Contribution - If you wish to contribute, enter \$5 per taxpayer.

Line 11 Total Due - Enter the result of Line 6 minus Line 7, plus Line 10, if applicable. If the return is filed after June 30, enter the result of Line 6 plus Lines 8, 9 and Line 10, if applicable.

Signature - Be sure to sign your return and verify your name, address, and Social Security Number.

Instructions for Completing the Payment Coupon

Line 11a Total Due - Enter total from Schedule A, Line 11.

Line 11b Less Amount Paid with Extension - If Form DR-602 (Extension of Time) was filed and payment made, enter that amount on Line 11b. If no payment was made, enter zero. If you overpaid the tax due, the difference will be refunded as soon as your return goes through our verification process. You do not need to file an *Application for Refund* (Form DR-26). Please allow 120 days from the time you file your return.

Note: For individuals claiming the dry cleaning site/brownfield clean-up credit, include the credit on Line 11b.

Line 11c Total Due - Enter the total of Line 11a minus Line 11b. Pay this amount.

SCHEDULE B, INSTRUCTIONS (DR-601IS)

Loans, Notes and Accounts Receivable

Use this schedule to report loans, notes, advances, and taxable accounts receivable you own. **Accounts receivable arising out of your normal trade or business, are exempt.** Your loans to friends or relatives should be included as taxable intangible property. Notes secured by a lien on real property are exempt and should not be reported. For tax purposes, all loans, notes or taxable accounts receivable are to be valued at their unpaid principal balance as of January 1 of the tax year, unless you can satisfactorily establish a lesser value. Enter the total value of all loans, notes, or taxable accounts receivable on the proper line on Schedule B. Total all loans, notes, advances, and taxable accounts receivable and enter the value on Line 12. **Transfer this value to Schedule A, Line 1, on the return.**

SCHEDULE C, INSTRUCTIONS (DR-601IS)

Beneficial Interest in Any Trust

Trust beneficiaries use this schedule only when they are reporting the assets of a trust for which they are the current income beneficiary. This type of trust has a Federal Employer Identification Number assigned by the Internal Revenue Service. This schedule is used only if the trustee is not remitting the tax with Form DR-601C, Corporate Intangible, Fiduciary Return.

You have a taxable beneficial interest if you have the current income combined with one of the following:

- You can designate the future beneficiaries without any limitation.
- You have the power to remove assets.
- You have the power to revoke the trust.

To complete Schedule C, individually list all stocks and bonds held in the trust. Enter the total value of stock on Line A and the total value of bonds on Line B of Schedule C. Report other intangible assets held in the trust on Line C. Total Lines A, B, and C on Line 13. **Transfer this value to Schedule A, Line 2, on the return.**

SCHEDULE D, INSTRUCTIONS (DR-601IS)

Bonds

Use Schedule D for reporting all taxable bonds you owned on January 1 of the tax year. See *Exemptions* (Page 5) for information about bonds that may be exempt. This schedule requires you to provide specific information about each bond. Columns A through G are to be completed as follows:

- Column A Name of Issuer, Series** - Enter the issuer and series of the bond.
- Column B Face Value Per Bond** - Enter the denomination or dollar amount stated on the face of your bond.
- Column C Interest Rate** - Enter the rate of interest paid to you by the bond issuer.
- Column D Maturity Date** - Enter the maturity date on which you will be paid the full amount of the bond.

Column E Number Owned - Enter the number of bonds you owned on January 1 of the tax year for the denomination shown in Column B.

Column F Per \$100 Value - Enter the quoted market price of the bond per \$100 value. (Bonds have historically been valued in units of \$100 and the price is generally found as the quoted market price on an exchange.) If you know the total market value per bond or the total market value for all the bonds on each line and not the per \$100 value, you may skip this column.

Column G Total Taxable Amount - Enter the total taxable amount of the bonds listed on each line. For each line, the amount is derived in one of three ways:

- If the per \$100 value is known, multiply Column B by Column E, then divide the product by 100, and multiply this product by Column F.
- If the per bond value is known, multiply the market value per bond by Column E.
- If provided by your broker, enter the total market value for all bonds in Column G.

Total all entries in Column G and enter the result on Line 14. **Transfer this amount to Schedule A, Line 3, on the return.**

SCHEDULE E, INSTRUCTIONS (DR-601IS)

Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests

Determining Taxable Value - Shares of stock, money funds, or the interest of a limited partner in limited partnerships, which are registered with the Securities Exchange Commission, are valued at their closing market value on the last business day of the previous calendar year. The taxable value of these securities is to be determined based upon the following general guidelines.

Taxable value for shares or units of mutual funds, money market funds, or unit investment trusts is the net asset value (unless completely or partially exempt) on the last business day of the previous calendar year. (See *Exemptions*, Page 5, item 2.) All shares of stock or units of a mutual fund or money market fund owned by a Florida resident are subject to tax regardless of the physical location of the stock or unit certificates, or the location of the issuing company. **(Many newspapers publish the closing value for most stocks, and mutual and money market funds in their January 1 issue. Other sources include your year-end broker statement, the local public library, and investment fund Web sites.)**

Shares of stock, money market funds, mutual funds, or an interest in a limited partnership registered with the Securities and Exchange Commission, which are not regularly traded on the open market, are to be valued using generally accepted methods of valuation.

Shares of stock in corporations that are closely held and are **not** regularly traded on the open market are to be valued using generally accepted methods of valuation. Book value is not an acceptable method of valuing closely held stock for intangible tax purposes. Rule 12C-2.010 (1) (c), Florida Administrative Code (F.A.C.), lists some acceptable valuation techniques as well as several other factors that must be considered when determining a market value for these securities. Internal Revenue Ruling 59-60 also details some methods that the Florida Department of Revenue has found acceptable.

Shares of restricted stock may be subject to a discount, reducing the taxable value. The amount of discount depends on the circumstances in each situation. Any discount taken is subject to verification by audit. Securities purchased on margin are taxable to the purchaser at their full market value. **Margin loans are not deductible from the value of the securities.**

Unless exempted on Page 5, item 2, mutual and money market funds are subject to intangible tax. How the mutual or money market fund is organized determines how the fund is valued for intangible tax purposes. These funds are typically organized as a corporation or a business trust, and are valued using the guidelines below:

1. Incorporated mutual or money market funds are fully taxable regardless of the kinds of assets contained within the fund's portfolio of investments. **Refer to the fund's prospectus or contact the specific fund manager for determination of how the fund is organized.**
2. Shares of mutual or money market funds organized as a business trust are subject to intangible tax at their net asset value. The fund's net asset value may be prorated as follows:
 - If the fund's portfolio of assets is 90% or more U.S. government securities, the shares of the fund are exempt from intangible tax.
 - If the fund's portfolio of assets is 90% or more Florida government securities, the shares of the fund are exempt from intangible tax.
 - If 90% of the fund's portfolio of assets is a combination of U.S. and Florida government securities or other exempt securities, the shares of the fund are exempt from intangible tax.
 - If less than 90% of the fund's portfolio of assets is a combination of U.S. government securities, Florida government securities and other securities such as stocks or securities issued by a state other than Florida, only the value of the U.S. government securities may be proportionately removed from the total net asset value of the fund's shares. (The exempt portion should not be entered on Schedule E.)
 - If the fund's portfolio of assets is securities that are not exempt from intangible tax, the entire net asset value of the fund's shares are taxable.

Completing Schedule E

Column A	Name of Company - Enter the name of company issuing stocks.
Column B	Stock Owned - Enter the shares or units of stock owned. (Common, Preferred, Class A, etc.)
Column C	Number of Shares - Enter the number of shares of each class of stock owned.
Column D	Just Value Per Share - Enter the just value per share of stock or the market price per share.
Column E	Total Just Value - Enter the total just value or the total market value of each class of stock owned. This total is obtained by multiplying Column C by Column D.

Numeric Equivalents for Fractions Used in Stock Price Quotes

1/16 = .0625	6/16 = .375	11/16 = .6875
2/16 = .125	7/16 = .4375	12/16 = .75
3/16 = .1875	8/16 = .50	13/16 = .8125
4/16 = .25	9/16 = .5625	14/16 = .875
5/16 = .3125	10/16 = .625	15/16 = .9375

Add all entries and enter the result on Line 15. Transfer this amount to Schedule A, Line 4, on the return.

Overpayments

Overpayments of Tax - If you find that you have overpaid your tax on a previous return, you must submit an **Application for Refund** (Form DR-26). For information on how to obtain forms, see Page 2, *For Information and Forms* section. The Department cannot process your refund claim without the submission of this form. **You may not file an amended return in an overpayment situation.**

If you overpaid your **current** year's tax with an extension of time, or you made a calculation error on Schedule A, the overpayment will be refunded to you as soon as your return goes through our verification process. You do not need to notify us or to file an application for refund. Please allow 120 days from the time you file your return.

Some common refund situations and corresponding documentation, which may be needed to support a refund claim requiring an *Application for Refund*, are listed below:

If tax was paid by non-Florida resident:

- Copy of a federal or state income tax return.
- Copy of homestead exemption certificate.
- Copy of voter registration card.

If tax was paid on receivables secured by real property:

- A copy of the recorded mortgage and amortization schedule.

If tax was paid on overstated or overvalued assets:

- Copy of the complete broker statement (Not 1099 - Interest Form).

If tax was paid on exempt investments:

- Bank statement for exempt bank account.
- Documentation showing registration of a retirement plan.
- Prospectus and annual report for mutual funds.
- Prospectus, notice of offering, or partnership agreement for limited partnerships.

If tax was paid on an exempt trust:

- Copy of trust agreement.
- List of trustees and beneficiaries' names and addresses.
- Broker statements for all trust assets.

Additional documentation may be necessary. Examples are:

- A copy of the original filed tax return *and/or*
- A copy of the canceled check (front and back) used to pay the tax.

If you have any questions about which documentation may be necessary to support your claim for refund, please call the Refund Sub-Process at 850-488-8937 or you may write:

REFUND SUB-PROCESS
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6470
TALLAHASSEE FL 32314-6470

Taxes paid prior to October 1, 1994, are barred from refund by a three-year statute of limitation. For taxes paid on or after October 1, 1994, but before July 1, 1999, the limitation for claiming a refund is extended to five (5) years. For taxes paid on or after July 1, 1999, the limitation for claiming a refund is three (3) years from the date the tax is paid.

Amended Returns/Underpayments

Underpayments of Tax - If you discover that intangible property was undervalued on, or omitted from, your tax return, you should file an amended return (Form DR-6011). The "amended return" box should be checked and the return is to be completed in its entirety, as if it were an original filing. Pay only the additional tax due. If the return is postmarked after June 30, you will be subject to penalty and interest. Explain by separate letter, included with the amended return, whether the property was undervalued or omitted. **You may not file an amended return in an overpayment situation.**

Extension of Time

Extend Filing Until September 30 - An extension must be requested on Form DR-602 by June 30. For information on how to obtain forms, see Page 2. The Department will grant an extension of time, until September 30 of the respective tax year, for filing a return if:

1. An extension of time to file federal income taxes has been granted.
2. A payment of 100% of last year's tax or 90% of the current year's tax accompanies the request.
3. Records necessary to complete the return are not available due to fire, illness, or death of the person having the knowledge to complete the return.
4. Reasonable cause is established under the provisions of Rule 12-13.007, F.A.C.

Important Notes on Extensions:

- All requests for extensions of time to file a return must be filed by June 30 of the tax year. Requests postmarked after this date will be denied regardless of whether June 30 falls on a Saturday, Sunday, or State or Federal holiday.
- The extension period is not extended if September 30 falls on a weekend or holiday. The return and payment **MUST** be postmarked on or before September 30.
- The Department of Revenue will notify you **only** if the extension request is denied.
- While an extension may be granted, **interest** will be charged on all taxes not paid on or before June 30.
- An approved extension grants relief from penalty, provided you file your return and pay tax on or before September 30. If you fail to file within the extension period, the extension is rendered void, and all applicable penalties and interest accrue from the original due date of the return.
- Include a copy of your extension of time, as originally filed, with your return.

TeleFile Information

"TeleFile" allows you to use your touch-tone phone to file an intangible return when your tax due is less than \$60 or if you are requesting an extension of time to file your tax return. **If your tax due is \$60 or more, you will not be able to use TeleFile.** The information you provide, when using TeleFile, will be verified and you will be notified of any errors or conflicts.

Prior to placing your call:

- If you are a first-time intangible tax filer and **did not** receive a pre-addressed form, you **cannot** use TeleFile.
- Determine the total value of your taxable intangible assets on January 1 of the tax year.
- Complete your return and schedules.
- Know your Social Security Number. If this is a joint account, you will also need your spouse's Social Security Number.
- Read the Calling Instructions.
- Place your call and reply to the recorded operator by using your telephone keypad to enter the numbers and symbols from your worksheet.
- Press the star key (*) on your phone to repeat any message.
- Always wait for your confirmation number.
- **DO NOT MAIL A PAPER RETURN.**
- **DO NOT PAY TAX IF LINE 6 OF SCHEDULE A IS LESS THAN \$60.**

TeleFile Calling Instructions

1. Dial **1-800-550-6713** *The recorded operator will say:*
2. Welcome to the Florida Department of Revenue TeleFile System.
To file an intangible tax return or an intangible extension of time, **press 2.**
3. Welcome to the Florida Department of Revenue intangible tax TeleFile System. If, at any time during your TeleFile transaction, you would like to repeat a message press the star key (*). If you require further assistance press zero and your call will be transferred to a representative.
4. To file an individual return, **press 1.**
To file a joint return, **press 2.**
To file a corporate intangible return, **press 3.**
To file a fiduciary return, **press 4.**
To request an extension of time, **press 5.**
5. Enter the last two digits of the tax year for which you are filing. For example, it is currently the 2002 tax year, based on January 1, 2002, holdings. Current filers enter "02."
YY = ____
6. Enter total taxable assets from line five (5) from the front of the return (Schedule A). Do not include cents. Press the pound key (#), also known as the number key on your phone, when you are done.
\$\$\$\$\$\$\$# ____
- (If you are not eligible to use TeleFile based on the taxable assets reported, you will hear):* Based on the taxable assets reported, you are required to file and mail an intangible tax return with the Department. Our mailing address is: Florida Department of Revenue, 5050 W Tennessee St., Tallahassee, FL 32399-0140. The address again is: Florida Department of Revenue, 5050 W Tennessee St., Tallahassee, FL 32399-0140.
7. Enter the first Social Security Number listed on your return.
NNNNNNNNN ____
8. Enter the second Social Security Number on your return.
NNNNNNNNN ____
9. Please stay on the line until you hear a confirmation number. Record the following ten-digit confirmation number for your records. **To repeat your confirmation number, press the star key (*).** The Department of Revenue has now accepted your return. **The Department does not need a copy of your return and you are not required to pay because your tax from Line 6 of your return, Schedule A, is less than \$60.**
Write down number ____
10. If you would like to file an additional intangible tax return or extension of time, **press 1.**

To end this call, press the pound key (#), also known as the number key on your phone, when you are done.

If you need assistance or have problems accessing TeleFile's toll-free number, call the Florida Department of Revenue, Monday - Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only), or 850-488-6800 (outside Florida).

Online Zero Tax Due Notification System

If you received a pre-addressed forms packet from the Department of Revenue and you owe less than \$60, you may use our online notification system. Using the online notification system will satisfy your filing requirements for the applied year indicated by you.

You can access the system through our Internet address: **www.myflorida.com/dor**. Click on the e-Services icon and follow the links. You will need your Social Security Number, your spouse's Social Security Number if filing a joint return, your name and address, the tax years you wish to file, and the amount of your total tax due. **If you owe \$60 or more, you will not be able to use this system.**

2002 Intangible Tax Seminars

All meetings start at 10 AM and 2 PM, ET, (except where otherwise noted). For information on additional seminars call the service center nearest you. See list on Page 2 of these instructions.

Apopka

January 30
10:00 AM (Only)
120 E Main ST
Apopka City Council Chamber

Aventura

February 5
March 28
2:00 PM (Only)
Northeast Library
2930 Aventura BLVD

Barefoot Bay

January 30
S Mainland -Micco Library
7921 Ron Beatty BLVD

Beverly Hills

January 31
March 1
Central Ridge Library
425 W Roosevelt BLVD

Boca Raton

January 11, 18, & 25
February 8, 15, & 22
March 8, 15, 22, & 29
April 12, 19, & 26
May 10, 17, 24, & 31
Boca Raton Community CTR
150 NW Crawford BLVD

Boynton Beach

January 25
February 22
March 29
April 26
May 24
10:00 AM (Only)
Boynton Beach City Library
208 S Seacrest BLVD

Bradenton

February 13
1:00 PM (Only)
Central Branch Library
1301 Barcarrota BLVD

February 14
10:00 AM (Only)
South Branch Library
6081 26th ST W

Brooksville

February 6
March 6
County Commissioners' Room
20 North Main ST E

Cape Coral

February 7
10:00 AM (Only)
Cape Coral Assoc of Realtors
918 SE 46th Lane

Clearwater

February 7
Clearwater East Library
2251 Drew ST

February 21
2:00 PM (Only)
Countryside Library
2741 State RD 580

Clermont

February 13
Jenkins Auditorium
Clermont Chamber of
Commerce
601 W Montrose ST

Cocoa

January 31
DOR Service Center
2428 Clearlake RD
Conference Room, BLDG M

Coral Gables

February 12
April 2
2:00 PM (Only)
Coral Gables Library
3443 Segovia ST

Crystal River

January 23
Coastal Region Library
8619 W Crystal ST

Dade City

February 7
March 7
Hugh Embry Branch Library
14215 Fourth ST

Davie

January 24
February 21
March 21
April 25
May 23
10:00 AM & 1:00 PM
Davie Cooper Library
4600 SW 82nd AVE

Daytona Beach

January 22
February 18
City Hall
301 S Ridgewood AVE

Deland

January 31
10:30 AM & 2:30 PM
Deland Public Library
130 E Howry AVE

Deltona

February 14
2:00 PM & 6:00 PM (Only)
Deltona Public Library
2150 Eustace AVE

Deerfield Beach

January 9
February 20
March 20
April 17
1:00 PM (Only)
January 30
February 27
March 27
April 24
May 29
10:00 AM (Only)
Deerfield Beach Library
Percy White Branch
837 E Hillsboro BLVD

Eustis

February 8
Eustis Public Library
120 N Center ST

Ft. Lauderdale

January 9
10:00 AM (Only)
January 23
February 13
March 13
April 10
Broward County West
Regional Library
1300 E Sunrise BLVD

January 28
1:00 PM (Only)

February 18
March 18
April 22
May 20
Broward County Library
Imperial Point Branch
5985 N Federal HWY

January 28
10:00 AM (Only)
February 18
March 18
April 22
May 20
Galt Ocean Mile Library
3403 Galt Ocean DR

Fort Myers

February 5
DOR Service Center
2295 Victoria Avenue
STE 165D

Gainesville

January 15
10:00 AM (Only)
Westside Park
1001 NW 34th ST

Hallandale

January 29
February 26
March 26
April 23
May 28
10:00 AM & 1:00 PM
Hallandale Cultural CTR
410 SE Third ST

Holiday

February 11
March 11
S Holiday Branch Library
4649 Mile Stretch DR

Hollywood

January 7 & 21
February 4 & 18
March 11 & 25
April 8 & 29
May 6 & 20
10:00 AM & 1:00 PM
Hollywood Community Center
1301 S Ocean DR

Holmes Beach

February 21
10:15 AM (Only)
Island Branch Library
5701 Marina DR

Homestead

February 19
2:00 PM (Only)
Homestead Library
700 N Homestead BLVD

Inverness

January 25
Lakes Region Library
1511 Druid RD

2002 Intangible Tax Seminars - continued

Jacksonville

February 19
DOR Service Center
921 N Davis ST
BLDG A, Room 209

February 13
2:00 PM (Only)
Webb Wesconnett Library
6887 103rd ST

March 1
Southeast Branch Library
10599 Deerwood Park BLVD

Juno Beach

January 24
February 21
Juno Beach Town Hall
340 Ocean DR

Key Biscayne

March 21
2:00 PM (Only)
Key Biscayne Library
299 Crandon BLVD

Key Largo

February 18
2:00 PM (Only)
Key Largo Library
101485 Overseas HWY

Key West

February 13
2:00 PM (Only)
DOR Service Center
3118 Flagler AVE

Kissimmee

February 5
10:00 AM (Only)
Osceola County Commission
Chamber
1 Courthouse Square

Lake City

February 6
2:00 PM (Only)
DOR Service Center
2651 W US HWY 90

Lake Wales

January 16
10:00 AM (Only)
Eagle Ridge Mall
451 Eagle Ridge DR
Community Room

Lakeland

January 23
10:00 AM (Only)
Lake Mirror CTR Glass Lounge
121 S Lake AVE

Marathon

February 25
2:00 PM (Only)
Marathon Government Center
2798 Overseas HWY

Marco Island

January 30
10:00 AM (Only)
Marco Public Library
210 Heathwood DR S

Melbourne

January 29
Eau Gallie Public Library
1521 Pineapple AVE

Miami

February 4
2:00 PM (Only)
N Miami Library
835 NE 132nd ST

February 26
2:00 PM (Only)
N Dade Library
2455 NW 183rd ST

February 21
April 9
2:00 PM (Only)
W Dade Library
9445 Coral Way

February 28
2:00 PM (Only)
Miami Lakes Library
6699 Windmill Gate RD

March 12
2:00 PM (Only)
S Dade Library
10750 SW 211th ST

March 19
2:00 PM (Only)
Coral Reef Library
9211 Coral Reef DR

March 5
2:00 PM (Only)
Kendall Library
9101 SW 97th AVE

March 26
2:00 PM (Only)
W Kendall Library
10201 Hammocks BLVD

Miami Beach

March 14
2:00 PM (Only)
Miami Beach Library
2100 Collins AVE

Miami Shores

February 11
2:00 PM (Only)
Brockway Memorial Library
10021 NE 2nd AVE

Miami South

February 14
2:00 PM (Only)
S Miami Library
6000 Sunset DR

Mount Dora

March 7
W T Bland Library
900 Donnelly ST

Naples

February 8
10:00 AM (Only)
Collier County Govt CTR
3301 E Tamiami TR
3rd Floor

New Smyrna Beach

February 4
10:30 AM & 2:30 PM
New Smyrna Beach Library
1001 S Dixie Freeway

North Miami Beach

February 7
2:00 PM (Only)
N Miami Beach Library
1601 NE 164th ST

Ocala

January 24
Green Clover Hall
319 SE 26th Terrace

Okeechobee

January 24
February 26
9:00 AM & 1:00 PM
Florida Dept of Health
1728 NW 9th AVE

Ormond Beach

January 28
2:00 PM & 6:00 PM
February 25
10:30 AM & 2:30 PM
Ormond Beach Library
30 S Beach ST

Palatka

February 1
2:00 PM (Only)
Palatka Public Library
601 College RD

Palm Coast

January 29
February 26
Flagler County Library
2500 Palm Coast PKWY NW

Panama City

February 6
1:00 PM (Only)
DOR Service Center
703 W 15th ST STE A

Pembroke Pines

January 17
March 14
May 9
10:00 AM (Only)
February 19
April 16
1:00 PM (Only)
Pembroke Pines Library
955 NW 129th AVE

January 10
February 7
March 7
March 12
April 4
May 2
10:00 AM (Only)
January 22
February 12
April 9
May 7
1:00 PM (Only)
S Regional Library
7300 Pines BLVD

Pensacola

February 5 & 19
DOR Service Center
3670-C North L ST

Plantation

January 2
January 23
1:00 PM (Only)
February 6
March 6
April 3
May 1
Broward County Library
601 W Broward BLVD

Pompano Beach

January 3
February 7
March 7
April 4
May 2
10:00 AM & 1:00 PM (Only)
Broward County Library
221 Pompano Beach BLVD

2002 Intangible Tax Seminars - continued

Port Charlotte

January 28
10:00 AM (Only)
Murdock Public Library
18400 Murdock Circle

February 4
Port Charlotte Cultural CTR
2200 Aaron ST

Port Richey

February 18
March 4 & 18
April 8 & 22
May 6 & 13
June 3, 10, 17, & 24
DOR Service Center
6709 Ridge RD
STE 300

Port St. Lucie

February 12
March 12
9:00 AM & 1:00 PM
Workforce Development Center
Village Green Plaza
9350 S US HWY 1

Punta Gorda

January 29
10:00 AM (Only)
Punta Gorda Public Library
424 W Henry ST

Riverview

January 29
7:00 PM (Only)
Riverview Library
10509 Riverview DR

Ruskin

January 15
Ruskin Branch Library
One Dickman DR SE

Sanford

January 29
10:00 AM (Only)
Sanford City Hall
300 N Park Ave
1st Floor, Commissioners'
Chambers

Sarasota

January 31
9:00 AM (Only)
Senior Friendship Center
1888 Brother Geeney Way

February 19
1:00 PM (Only)
Gulf Gate Library
7112 Curtiss AVE

February 27
10:00 AM (Only)
Selby Public Library
1331 First ST

Sebastian

February 21
March 21
9:00 AM & 1:00 PM
Council Chambers, City Hall
1225 Main Street

Sebring

February 5
10:00 AM (Only)
State Attorney's Office
411 S Eucalyptus ST

Saint Augustine

February 4
2:00 PM & 6:30 PM
Saint Augustine Library
1960 N Ponce de Leon BLVD

Saint Petersburg

February 14
10:00 AM & 3:00 PM
Sunshine Auditorium
330 5th ST N

Tallahassee

February 21
2:00 PM (Only)
2410 Allen Road

Tamarac

January 4
1:00 PM (Only)
February 1
March 1
April 5
May 3
Tamarac Popular Library
10044 W McNab RD

Tampa

February 13
DOR Service Center
6302 E M L King BLVD
STE 100

Venice

February 4
10:00 AM & 2:00 PM
Venice Community CTR
326 S Nokomis AVE

February 6
April 24
10:00 AM (Only)
March 11
1:00 PM (Only)
Jacaranda Public Library
4143 Woodmere PK BLVD

Vero Beach

February 14
March 14
9:00 AM & 1:00 PM
Vero Community Center
2266 14th AVE

West Palm Beach

January 18
February 15
West Palm Beach City Hall
200 S 2nd ST

January 11
February 8
March 8
April 12
May 10
June 14
9:00 AM (Only)
DOR Service Center
2468 Metrocentre BLVD

Winter Park

January 28
10:00 AM (Only)
Winter Park
City Commission Chambers
401 Park AVE
2nd Floor

Yulee

January 29
2:00 PM (Only)
FCCJ-Nassau Center
700 William Burgess BLVD

Zephyrhills

February 13
10:00 AM (Only)
March 13
2:00 PM (Only)
New River Branch Library
34043 State RD 54